

**Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201**

Department of the Treasury

Date: February 1, 2011

Person to Contact:

Janine L. Estes
0203052

Toll Free Telephone Number:
877-829-5500

Mother Jones
Attn: Stephanie Mencimer
1319 F Street NW Ste 810
Washington, DC 20004

Dear Sir or Madam:

This is in response to your request of February 1, 2011, regarding the tax-exempt status of Tea Party Patriots and Tea Party Patriots Foundation.

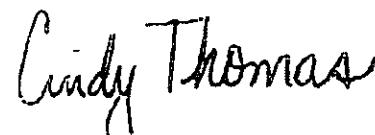
We have no record of the tax-exempt status for these organizations under 501(a) of the Internal Revenue Code. Therefore, we have no documents to provide in response to your request.

In order to be formally recognized by the Internal Revenue Service as being tax exempt, an organization must apply for exemption. Certain types of organizations, including government entities, are not required to make formal application to the IRS to accept tax-deductible contributions. To be deductible, however, contributions must be used exclusively for public purposes as provided in section 170(c)(1) of the Code. In addition, for Federal income tax purposes only, churches, their integrated auxiliaries, and conventions or associations of churches are treated as organizations described in section 501(c)(3) of the Code, without applying for formal recognition of such status. To qualify for this treatment, an organization must meet all the organizational and operational requirements of section 501(c)(3) of the Code. No determination letters are issued to these organizations.

In addition to our web site, www.irs.gov/eo, Publication 557, *Tax Exempt Status for Your Organization*, contains information on these organizational and operational requirements.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Thomas
Manager, Exempt Organizations
Determinations